



4. Upon reviewing the Wayne County Treasurer's website, I learned there are property taxes owed to the county on the Harmony Lane property. The following chart summarizes the amount due by year:

Tax Year	Tax	Interest & Fees	Amount Due	Status
2016	\$ 4,665.55	\$ 1,133.64	\$ 5,799.19	Subject to Foreclosure
2017	\$ 7,880.89	\$ 1,323.33	\$ 9,204.22	Subject to Foreclosure
2018	\$ 7,415.76	\$ 608.26	\$ 8,024.02	Delinquent
Totals:	\$ 19,962.20	\$ 3,065.23	\$ 23,027.43	

5. The total tax amount due if paid on or before October 31, 2019 is \$23,027.43. According to the Wayne County Treasurer's website, Michigan Public Act 123 (MCL 211.78) shortened the time property owners have to pay their delinquent taxes before losing their property. Property owners with taxes that are 2 years delinquent may be foreclosed and the property can be sold at a public auction.
6. The Government sells seized property with clear title. Although the Government will pay any back taxes after a final order of forfeiture is issued and the Government takes possession of the property, the government will not pay back taxes until that time.
7. The Wayne County Treasurer's Office bills for property taxes in July and December of each year. If the 2019 taxes are not paid then the amount due would likely be in excess of \$30,000 pending the conclusion of Bradley's appeal of the forfeiture order.

Further Affiant sayeth not.

  
WILLIAM D. DESANTIS  
Special Agent, IRS Criminal Investigation

Subscribed and Sworn to before me, this 3rd day of October 2019

  
\_\_\_\_\_  
Notary Public

My commission expires: 10/21/2020





Wayne County Treasurer's Office  
**Payment Plans are**  
**Now Available**  
 Treasurer

Treasurer [Tax Payment Options](#)

## Pay Taxes Online

Share:

### Property & Tax Information

[Definitions](#)

Municipality	Parcel ID	Property Type
83	83086010046004	REAL
Property Address	Taxpayer(s)	
45669 HARMONY LANE, VAN BUREN TOWNSHIP MI 48111	HAWKINS, KAREEMA	

Tax Year	Tax	Interest & Fees	Amount Due	Status
2016	\$4,665.55	\$1,133.64	\$5,799.19	SUBJECT TO FORECLOSURE
2017	\$7,880.89	\$1,323.33	\$9,204.22	SUBJECT TO FORECLOSURE
2018	\$7,415.76	\$608.26	\$8,024.02	DELINQUENT
<b>Totals :</b>	<b>\$19,962.20</b>	<b>\$3,065.23</b>	<b>\$23,027.43</b>	

**TAX AMOUNT DUE if paid on or before 10/31/2019 : \$23,027.43**

**ADDITIONAL TAXES OR ADJUSTMENTS MAY BE DUE FOR THE CURRENT YEAR.**

**PROPERTY TAX INFORMATION IS VALID AS OF BUSINESS DAY 10/02/2019.**

Case 3:15-cr-00037 Document 1213-1 Filed 10/03/19 Page 3 of 8 PageID #: 5055

Per our records there are **no other** outstanding delinquent taxes for this parcel. certified funds required for forfeiture years.

If you choose to register as a user and create a recurring payment when transferred to the chase payment site, be advised that if you pay your taxes in full before your recurring payment expires, you will need to send an email to [wctweb@waynecounty.com](mailto:wctweb@waynecounty.com) and request that your recurring payment be stopped to avoid any over payments.

**Schedule and Make  
Partial Payment**

**Pay now**

**Request Tax Receipt**

**Back**

**New Search**

2019 Wayne County, Michigan, All Rights Reserved. Privacy Statement, Legal Notices and Terms of Use





Wayne County Treasurer's Office  
Payment Plans are  
**Now Available**  
Treasurer

Treasurer    Delinquent Property Taxes    Forfeiture/Foreclosure Timeline

## Forfeiture/Foreclosure Timeline

Share:

In 1999, a Michigan law, Public Act 123 (MCL 211.78) significantly shortened the time property owners have to pay their delinquent taxes before losing their property.

The new act reduces the amount of time to pay taxes from approximately 5 years to 2 years. Property owners with taxes that are 2 years delinquent will be foreclosed and the property can be sold at a public auction. Not paying taxes will now result in higher interest charges and fees.

Taxes that are delinquent for more than one year will have a substantially higher interest rate (1.5% per month, as opposed to the current 1%), and will have a \$175 forfeiture fee plus additional administrative fees added.



### PUBLIC ACT 123 TIMELINE

Date	Action
<b>July/December 2016</b>	2016 property taxes are billed by city, township, or local municipality treasurer.
<b>March 1, 2017</b>	Unpaid 2016 property taxes became delinquent and were forwarded to the county treasurer for collection. State law requires a 4% administration fee and 1% per month interest.
<b>October 1, 2017</b>	A \$15 collection fee is added to each parcel.
<b>March 1, 2018</b>	Property is <b>forfeited</b> to the county treasurer. State law requires the addition of a \$175 fee and \$30 in recording fees. Interest increases from 1% per month to 1.5% per month, back to the date the taxes became delinquent.
<b>November 2018</b>	Publication of forfeited properties subject to tax foreclosure on March 31st.
<b>March 1, 2019</b>	

Case 3:15-cr-00037 Document 1213-1 Filed 10/03/19 Page 5 of 8 PageID #: 5057

Date	Action
	Circuit Court enters a judgment of foreclosure. Property owners may redeem their property by paying the taxes, interest, and fees by March 31st or lose their property.
<b>April 1, 2019</b>	Property is <b>foreclosed</b> . Property owners lose all rights. Title to the property passes to the county treasurer.
<b>September &amp; October 2019</b>	Property is sold at public auction.

**For further information regarding tax delinquencies**

Call our tax information line at: **(313) 224-5990**.



Wayne County Treasurer's Office  
**Payment Plans are  
 Now Available**  
 Treasurer

Treasurer **Delinquent Property Taxes**

## Delinquent Property Taxes

Share:

The Wayne County Treasurer's Office is responsible for collecting delinquent taxes on Real Property located within Wayne County. Property taxes not paid to the local Treasurers office by the last day in February become delinquent on the following March 1. For example, property taxes that were due in 2018 and payable to the local City or Township will become delinquent on March 1, 2019. Once property taxes are in a delinquent status, payment can only be made to the Wayne County Treasurer's Office.

Under the authority of the State of Michigan, the Wayne County Treasurer participates in the Delinquent Tax Revolving Fund Program which is an alternate method of collecting delinquent property taxes. All communities and school districts participate in the Delinquent Tax Revolving Fund program. Under the Michigan Public Act 246, the City of Detroit began participating with tax year 2003. The program has proven beneficial to all participants.

### State Law regarding Delinquent Taxes

In 1999, Michigan law: Public Act 123 (MCL 211.78) was passed. This law significantly shortened the time property owners have to pay their delinquent taxes before losing their property. Property owners with taxes that are delinquent for one year will reach a forfeited status on the following March 1, and may be foreclosed the following year on March 31.

### Forfeiture

When a property enters forfeited status, the property owner still has one year before the property will be foreclosed. Unfortunately at this point, the interest rate increases from 1% per month to 1.5% per month, retroactive to the date the taxes become delinquent, a \$175 foreclosure fee and an additional \$30 in recording fees is also added.

While a property is in a state of forfeiture, the taxes are still payable to the Wayne County Treasurer until the following March. Interest and penalty fees will continue to accrue each month that the property taxes remain unpaid. During this one year period, the parcel may also incur other fees, such as a personal service fee and a publication fee.

If you are unable to pay your taxes, there may be several options available. The Wayne County Treasurer's Office offers various plans to assist distressed taxpayers in paying delinquent property taxes.

To learn more about these options click on the link below:

**Taxpayer Assistance Programs**

## Foreclosure

Prior to Foreclosure, the Wayne County Treasurer's Office will send at least ten written notices. Four notices are sent prior to foreclosure in the first year of Delinquency and six notices are sent after the property is forfeited and prior to foreclosure.

When a property is foreclosed the property owner loses all rights to that property. The title to the property is transferred to the Wayne County Treasurer's Office. A notice of Judgement of Foreclosure is also recorded with the Wayne County Register of Deeds.

Unless the taxpayer is up to date with their payment plan or the delinquent 2016 and/or prior years taxes, interest, penalties, and fees are paid in full on or before the March 31 immediately succeeding the entry in an uncontested case of a judgment foreclosing the property under MCL 211.78k (March 31, 2019), or in a contested case within 21 days of the entry of a judgment foreclosing the property under section 78k, your redemption rights will expire and **YOU WILL LOSE YOUR PROPERTY.**

## Property Auctions

Per the statute, a foreclosed parcel is first offered to the State of Michigan, the local municipality, and Wayne County for the minimum bid. Parcels not purchased will then be sold at public auctions held in September and October of the year that the property is foreclosed. At the September auction, properties are offered for a minimum bid that consists of all delinquent taxes, penalties, interest, and costs. Properties not sold at the September auction are then offered at our October auction. Successful bidders will receive a Quit Claim deed to the property.

It is our goal to make every effort to notify homeowners of any delinquent taxes on their property to prevent it from being sold at auction. A listing of public auction dates and the properties available will be posted in August at the link below:

**Auction Website**

2019 Wayne County, Michigan, All Rights Reserved. Privacy Statement, Legal Notices and Terms of Use